

PLEASE AMEND THE SPECIFICATION AS FOLLOWS:

After the title, insert -- This is a division of Patent Application serial number

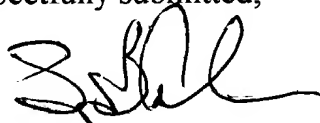
9181 09/347,547, filing date 7/6/99, Step-Shaped Floating Poly-Si Gate To Improve Gate
Coupling Ratio For Flash Memory Application, assigned to the same assignee as the
present invention.

REMARKS

A reference to the parent case has been added by Preliminary Amendment to this
Divisional Patent Application.

The application is believed to be in condition for allowance. Allowance of the
subject Patent Application is therefore respectfully requested.

Respectfully submitted,



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